



Instructions for Budget and Personnel Worksheets 2012-13

Budget Worksheet

- Use the estimated 2012-13 [funding amount](#).
- Professional development funds will be allocated at a later date and should not be included in this budget.
- Round all totals to the nearest dollar.

COST CATEGORY DESCRIPTIONS

Administrative Personnel Costs – Expenses that are necessary to effectively manage the program. They include the costs of personnel engaged in the following or similar activities: administrative, program management, fiscal, clerical, data collection and processing for the program and advertising.

Other Administrative Costs – May include the cost of administrative space/rent, telephone, postage, materials and supplies, administrative software and furniture incurred for the activities listed above. 'Indirect costs' are not allowable under the terms of your contract. Travel funds may be used for travel to required meetings, but may not be used for travel to employee's assigned worksite or between an employee's home and worksite.

Operational Costs – Expenses incurred in the delivery of services that are neither directly administrative nor instructional. These costs are usually related to the physical facility and may include items such as rent, utilities, equipment maintenance, lease of copying equipment and telephone.

To maximize the amount of funds available for direct instructional services, KYAE favors adult education programs to pay minimal or no rent for space, especially those located in publically owned buildings. If total operational costs exceed 5 percent of the county's total core services allocation, the applicant must provide a strong justification for the cost in the Budget Narrative. If operational costs exceed 5 percent, the budget will be negotiated with the applicant prior to final approval of the proposal.

Instructional Personnel Costs – Expenditures that have a direct and immediate benefit to the student. They include cost of salaries and fringes for instructional staff and data collection and processing relative to individual students.

Instructional Technology/Equipment – Includes costs for any non-consumable items with a life expectancy of more than one year. Examples include computer hardware and software, fax machine, answering machine, smartboard, copier, DVD player and television.

Student Celebrations – Allows for the use of up to 0.5 percent of the core services grant for GED ceremonies and refreshments for student activities.

Other Instructional Costs – Costs incurred for instructional materials and supplies, consumable supplies, assessment materials, instructional software, classroom fixtures and furniture and travel expenses related to instructional activities.

Personnel Worksheets

Include all KYAE-funded staff on the Personnel Worksheets. **Alphabetize by last name.**

See the [KYAE Policy and Procedures Manual](#) for approved job titles and minimum qualifications. **Use the drop-down boxes for position/title.**

If an employee is paid from administrative **and** instructional funds, list that person twice – under both administrative and instructional. For example:

If the position is not currently filled, insert “TBA” in the “Name” field but complete the remaining fields.